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By PwC Deutschland | 03. Februar 2016

Investment income withholding tax update

The finance ministry has reissued its slightly modified regulations to be followed by those responsible for deducting tax on investment income at source.

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The finance ministry has reissued its regulations on withholding tax on investment income in the form of a revised decree. There are no significant changes in substance; however, there are editorial changes and a number of other amendments to bring the text up to date in line with the Supreme Tax Court cases since the last revision in December 2014. It is emphasised that those responsible for correctly deducting withholding tax – mainly banks and other financial institutions – act in this capacity as tax collecting agents and, as such, are legally bound to follow the published pronouncements of the finance ministry when applying tax law, even if the persons concerned hold different views.

Schlagwörter

investment income, withholding tax